

FISCAL GROUP SUMMARY				
	Page #	Approp/ Requirements	Revenue/ Financing Sources	Local Cost
<u>GENERAL FUND</u>				
ASSESSOR	148	10,986,443	363,210	10,623,233
AUDITOR/CONTROLLER-RECORDER	153	12,494,542	9,689,972	2,804,570
TREASURER/TAX COLLECTOR:				
TREASURER/TAX COLLECTOR	162	6,827,614	5,157,548	1,670,066
CENTRAL COLLECTIONS	165	7,932,320	7,932,320	-
TOTAL GENERAL FUND		38,240,919	23,143,050	15,097,869
<u>SPECIAL REVENUE FUNDS</u>				
		Approp/ Requirements	Revenue	Fund Balance
ASSESSOR:				
STATE/COUNTY PROPERTY				
TAX ADMINISTRATION	151	3,356,677	2,179,938	1,176,739
AUDITOR/CONTROLLER-RECORDER:				
MICROGRAPHICS	156	699,054	-	699,054
SYSTEM DEVELOPMENT	157	13,557,790	3,380,000	10,177,790
VITAL RECORDS	159	524,163	128,000	396,163
TOTAL SPECIAL REVENUE FUNDS		18,137,684	5,687,938	12,449,746
<u>INTERNAL SERVICES FUND</u>				
		Operating Expense	Revenue	Revenue Over (Under) Exp
AUDITOR/CONTROLLER-RECORDER:				
RECORDS MANAGEMENT	160	133,772	133,865	93

OVERVIEW OF BUDGET

DEPARTMENT: ASSESSOR
ASSESSOR: DONALD WILLIAMSON

	2003-04				
	Appropriation	Revenue	Local Cost	Fund Balance	Staffing
Assessor	10,986,443	363,210	10,623,233		159.9
State/County Property					
Tax Administration Prog	3,356,677	2,179,938		1,176,739	29.0
TOTAL	14,343,120	2,543,148	10,623,233	1,176,739	188.9

BUDGET UNIT: ASSESSOR (AAA ASR)

I. GENERAL PROGRAM STATEMENT

Under California law, the Assessor has the following basic responsibilities: 1) Locate and describe all taxable property in the county and identify ownership; 2) Establish a taxable value for all property subject to property taxation; 3) List all the taxable value of all property on the assessment roll and 4) Apply all legal exemptions.

The Assessor maintains current records on approximately 675,000 parcels of real property, 43,000 business property accounts and 33,000 other assessments, including boats, aircraft and manufactured home accessories. The Assessor also administers 17 different types of property tax exemptions including homeowners, veteran, disabled veteran, church, religious and welfare exemptions.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Appropriation	11,256,876	10,704,022	10,617,333	10,986,443
Total Revenue	381,904	359,195	463,745	363,210
Local Cost	10,874,972	10,344,827	10,153,588	10,623,233
Budgeted Staffing		165.8		159.9
Workload Indicators				
Assessments-Bus/Personal	62,346	49,000	42,001	47,000
Assessments-Real Property	250,980	250,000	224,586	230,000
Assessment Appeals	1,496	3,500	1,876	4,500
Transfers of Ownership	154,008	160,000	165,152	165,000
Assessment Corrections	86,820	80,000	69,317	80,000

Expense variance is due primarily to salary savings on keeping vacant positions open as a part of the county spend down plan. Revenue exceeds projections due to increased number of change of ownership penalties received.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Included in base budget is the deletion of 7.0 positions (2.0 Clerk III's, 1.0 Appraiser Technician, 1.0 Appraiser III, 1.0 Appraiser II, 1.0 Title Technician I and 1.0 Assistant Assessor) that were included in the 4% Spend Down Plan.

Due to increased public inquiries in the Fontana District Office, reinstatement of 1.0 Clerk III position plus overtime (1.1 budgeted staffing) was included in the 2003-04 budget.

ASSESSOR

GROUP: Fiscal
DEPARTMENT: Assessor
FUND: General AAA ASR

FUNCTION: General
ACTIVITY: Finance

	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
Appropriation					
Salaries and Benefits	8,785,588	9,061,111	9,468,580	24,811	9,493,391
Services and Supplies	641,443	617,889	608,177	(46,207)	561,970
Central Computer	763,446	763,446	648,697	-	648,697
Transfers	426,856	261,576	256,974	25,411	282,385
Total Appropriation	10,617,333	10,704,022	10,982,428	4,015	10,986,443
Revenue					
Taxes	327,880	176,000	176,000	49,015	225,015
Other Revenue	135,865	183,195	183,195	(45,000)	138,195
Total Revenue	463,745	359,195	359,195	4,015	363,210
Local Cost	10,153,588	10,344,827	10,623,233	-	10,623,233
Budgeted Staffing		165.8	158.8	1.1	159.9

Total Changes Included in Board Approved Base Budget

Salaries and Benefits

252,620 MOU.

483,338 Retirement.

77,166 Risk Management Workers' Comp.

(405,655) 4% Spend Down Plan - 7.0 positions deleted (2.0 Clerk III's, 1.0 Appraiser Technician, 1.0 Appraiser III, 1.0 Appraiser II, 1.0 Title Technician I and 1.0 Assistant Assessor).

407,469

Services and Supplies

(1,574) Risk Management Liabilities.

(8,138) 4% Spend Down Plan.

(9,712)

Central Computer

(114,749)

Transfers

(4,602) Incremental Change in EHAP.

Total Appropriation Change 278,406

Total Revenue Change -

Total Local Cost Change 278,406

Total 2002-03 Appropriation 10,704,022

Total 2002-03 Revenue 359,195

Total 2002-03 Local Cost 10,344,827

Total Base Budget Appropriation 10,982,428

Total Base Budget Revenue 359,195

Total Base Budget Local Cost 10,623,233

ASSESSOR

Board Approved Changes to Base Budget		
Salaries and Benefits	20,796	Addition of 1.1 Clerk in Fontana.
	4,015	May 20, 2003 Board-approved action authorizing the reclassification of a Automated System Analyst II to a Business Systems Analyst III.
	<u>24,811</u>	
Services and Supplies	(12,860)	Various services and supply decreases.
	(33,347)	GASB 34 Accounting Change (EHAP).
	<u>(46,207)</u>	
Transfers	(7,936)	
	33,347	GASB 34 Accounting Change (EHAP).
	<u>25,411</u>	
Total Appropriation	<u>4,015</u>	
Revenue		
Taxes	<u>49,015</u>	Increase from taxes collected.
Other Revenue	<u>(45,000)</u>	
Total Revenue	<u>4,015</u>	
Local Cost	<u>-</u>	

ASSESSOR**BUDGET UNIT: STATE/COUNTY PROPERTY TAX ADMINISTRATION
PROGRAM (RCS ASR)****I. GENERAL PROGRAM STATEMENT**

On February 13, 1996, the Board of Supervisors approved an agreement with the State of California to participate in a state/county property tax administration program for calendar year 1996. The agreement provided a loan of \$2,139,938 for 1996, with a provision for the same in the following two calendar years. The state passed legislation extending this program through calendar year 2002.

Effective January 1, 2002, the State legislature approved authorization of AB589. This bill creates the State-County Property Tax Grant Program to replace the prior loan program. The grant is effective starting with calendar year 2002 and is authorized for the County until calendar year 2007. As with the prior loan program, these funds are intended to supplement the county's property tax administrative cost. The amount of the loan is set forth on a schedule established by the state and is anticipated to be the same as the previous loan program. Contingencies are used to set aside funds that are available from the state on a calendar year basis but are budgeted and managed in the county system on a fiscal year basis.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Appropriation	2,195,667	3,287,378	2,110,575	3,356,677
Total Revenue	2,187,384	2,179,938	2,183,040	2,179,938
Fund Balance		1,107,440		1,176,739
Budgeted Staffing		30.0		29.0
<u>Workload Indicators</u>				
Assessment Backlogs:				
Proposition 8	109,066	107,391	84,107	42,294
Mandatory Audits	468	370	482	370

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, estimated requirements in this fund are less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)**STAFFING CHANGES**

Reduction in staffing of 1.0 position due to the deletion of a Public Service Employee.

PROGRAM CHANGES

None

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Assessor			ACTIVITY: Finance		
FUND: Special Revenue RCS ASR					
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<u>Appropriation</u>					
Salaries and Benefits	1,565,193	1,533,489	1,533,489	226,627	1,760,116
Services and Supplies	545,382	805,643	805,643	(201,169)	604,474
Transfers	-	-	(859)	6,059	5,200
Contingencies	-	948,246	948,246	38,641	986,887
Total Appropriation	2,110,575	3,287,378	3,286,519	70,158	3,356,677
<u>Revenue</u>					
Taxes	43,102	40,000	40,000	-	40,000
State, Fed Or Gov't Aid	2,139,938	2,139,938	2,139,938	-	2,139,938
Total Revenue	2,183,040	2,179,938	2,179,938	-	2,179,938
Fund Balance		1,107,440	1,106,581	70,158	1,176,739
Budgeted Staffing		30.0	30.0	(1.0)	29.0

ASSESSOR

Total Changes Included in Board Approved Base Budget

Transfers	<u>(859)</u>	Incremental Change in EHAP.
Total Appropriation Change	(859)	
Total Revenue Change	-	
Total Fund Balance Change	(859)	
Total 2002-03 Appropriation	3,287,378	
Total 2002-03 Revenue	2,179,938	
Total 2002-03 Fund Balance	1,107,440	
Total Base Budget Appropriation	3,286,519	
Total Base Budget Revenue	2,179,938	
Total Base Budget Fund Balance	1,106,581	

Board Approved Changes to Base Budget

Salaries and Benefits	<u>226,627</u>	Increase in salaries due to MOU and retirement increases offset by reduction in 1.0 PSE.
Services and Supplies	(384,962)	Decrease expenses to compensate for salaries and benefits increase.
	(6,059)	GASB 34 Accounting Change (EHAP).
	189,852	Increase due to fund balance adjustment.
	<u>(201,169)</u>	
Transfers	<u>6,059</u>	GASB 34 Accounting Change (EHAP).
Contingencies	<u>38,641</u>	Increase due to fund balance adjustment.
Total Appropriation	<u>70,158</u>	
Total Revenue	-	
Fund Balance	<u>70,158</u>	

OVERVIEW OF BUDGET

DEPARTMENT: AUDITOR/CONTROLLER-RECORDER
AUDITOR/CONTROLLER-RECORDER: LARRY WALKER

	2003-04					
	Appropriations/Oper Expense	Revenue	Local Cost	Fund Balance	Rev Over/ (Under) Exp	Staffing
Auditor/Controller-Records	12,494,542	9,689,972	2,804,570			181.6
Micrographics	699,054	-		699,054		-
System Development	13,557,790	3,380,000		10,177,790		-
Vital Records	524,163	128,000		396,163		-
Records Management	133,772	133,865			93	2.0
Total	27,409,321	13,331,837	2,804,570	11,273,007	93	183.6

BUDGET UNIT: AUDITOR/CONTROLLER-RECORDER (AAA ACR)

I. GENERAL PROGRAM STATEMENT

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting services and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The Office of the County Clerk produces and maintains the official records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Requirements	11,823,477	12,610,406	11,894,771	12,494,542
Total Sources	10,169,895	8,721,209	12,560,881	9,689,972
Local Cost	1,653,582	3,889,197	(666,110)	2,804,570
Budgeted Staffing		189.9		181.6
<u>Workload Indicators</u>				
Marriage ceremonies	3,147	2,943	3,289	2,950
Notary bonds files	2,022	1,967	2,721	2,400
Fund transfers processed	27,069	21,000	21,047	2,100
Deposits processed	11,852	11,250	12,870	12,500
Warrants issued/audited	333,047	350,000	370,903	330,000
Payroll direct deposits	462,843	471,000	482,145	481,600
Payroll warrants issued	36,953	36,000	29,526	29,900
Tax refunds/corrections	52,985	58,000	36,131	64,700
Legal docs recorded	671,000	691,491	860,496	720,000
Audits	148	74	85	76
Marriage licenses	10,035	10,268	9,870	9,200
Fict business names filed	14,685	13,851	15,941	15,105
Birth certs issued	54,165	49,929	53,237	50,430
Marriage certs issued	17,679	16,777	17,772	16,950
Death certs issued	7,433	7,440	8,211	8,000

The actual local cost in 2002-03 is lower as the result of salary savings and higher than expected Recorder revenues due to a historical record of refinances caused by lower interest rates.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing has been reduced by a net 8.3 positions. There was an increase of 3.2 budgeted positions due to a technical correction to remove the vacancy factor included in the prior year's budget. No new position numbers were added and there is no increase in funding associated with this technical correction.

AUDITOR/CONTROLLER-RECORDER

Per Board direction 11.5 vacant budgeted positions that were not in recruitment were deleted during budget adoption.

PROGRAM CHANGES

None.

GROUP: Fiscal DEPARTMENT: Auditor/Controller-Recorder FUND: General AAA ACR			FUNCTION: General ACTIVITY: Finance		
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
Appropriation					
Salaries and Benefits	9,088,728	9,780,046	10,569,067	(288,542)	10,280,525
Services and Supplies	1,594,559	1,764,141	1,755,070	301,705	2,056,775
Central Computer	736,734	736,734	872,222	-	872,222
Transfers	750	-	(3,297)	86,699	83,402
Total Exp Authority	11,420,771	12,280,921	13,193,062	99,862	13,292,924
Reimbursements	-	-	(251,986)	(546,396)	(798,382)
Total Appropriation	11,420,771	12,280,921	12,941,076	(446,534)	12,494,542
Operating Transfer Out	474,000	329,485	329,485	(329,485)	-
Total Requirements	11,894,771	12,610,406	13,270,561	(776,019)	12,494,542
Revenue					
Licenses & Permits	410,715	404,000	404,000	(39,000)	365,000
Current Services	11,601,766	7,380,061	9,020,350	203,150	9,223,500
State, Fed or Gov't Aid	4,926	288,950	88,950	(45,478)	43,472
Other Revenue	72,976	177,700	177,700	(119,700)	58,000
Total Revenue	12,090,383	8,250,711	9,691,000	(1,028)	9,689,972
Operating Transfer In	470,498	470,498	470,498	(470,498)	-
Total Financing Sources	12,560,881	8,721,209	10,161,498	(471,526)	9,689,972
Local Cost	(666,110)	3,889,197	3,109,063	(304,493)	2,804,570
Budgeted Staffing		189.9	189.9	(8.3)	181.6
Total Changes Included in Board Approved Base Budget					
Salaries and Benefits	271,081	MOU.			
	508,347	Retirement.			
	9,593	Risk Management Workers' Comp.			
	789,021				
Services and Supplies	7,331	Risk Management Liabilities.			
	(16,402)	4% Spend Down Plan.			
	(9,071)				
Central Computer	135,488				
Transfers	(3,297)	Incremental Change in EHAP.			
Reimbursements	(251,986)	30% Cost Reduction Plan.			
Revenue					
Current Services	345,000	Court MOU.			
	956,123	30% Cost Reduction Plan.			
	139,166	4% Spend Down Plan			
	200,000	Increased recording revenue.			
	(200,000)	Less SB90 revenue.			
	1,440,289				
Total Requirements Change	660,155				
Total Financing Sources Change	1,440,289				
Total Local Cost Change	(780,134)				
Total 2002-03 Requirements	12,610,406				
Total 2002-03 Financing Sources	8,721,209				
Total 2002-03 Local Cost	3,889,197				
Total Base Budget Requirements	13,270,561				
Total Base Budget Financing Sources	10,161,498				
Total Base Budget Local Cost	3,109,063				

AUDITOR/CONTROLLER-RECORDER

Board Approved Changes to Base Budget

Salaries and Benefits	301,688	Increase in budget for step increases, paid vacation and administrative leave.
	(590,230)	Deletion of 11.5 vacant budgeted positions.
	<u>(288,542)</u>	
Services and Supplies	(2,000)	Reduce special department expense.
	(36,220)	GASB 34 Accounting Change (EHAP).
	(19,166)	Reduce courier & printing expense.
	(20,000)	Reduce temporary help - outside services.
	260,000	Increase in postage
	45,858	Comnet , cellular and other services
	6,127	Increase in Property Insurance
	7,000	Increase in other banking charges
	1,500	Increase in shredding
	9,000	Increase in Air Travel
	49,606	Increased for Board Approved fees during budget hearings
	<u>301,705</u>	
Transfers	50,479	Transfer to Records Management IRM ACR.
	36,220	GASB 34 Accounting Change (EHAP).
	<u>86,699</u>	
Reimbursements	(105,000)	Reimbursement from TTX (repay cost of Bank Reconciliation).
	(470,498)	Due to GASB 34 shown as reimbursement from SDW and SDV instead of Operating Transfers In.
	29,102	Decrease in reimbursement from SDW and SDV.
	<u>(546,396)</u>	
Operating Transfer Out	<u>(329,485)</u>	Fourth floor remodel budgeted in 2002-03.
Total Requirements	<u>(776,019)</u>	
Revenue		
Licenses, Permits	<u>(39,000)</u>	Estimate reduced activity.
Current Services	439,281	Estimated increased levels of recording activity.
	(285,737)	Reduction of 11.5 positions that were tied to revenue.
	49,606	Increase in Board Approved fees.
	<u>203,150</u>	
State and Federal Aid	<u>(45,478)</u>	Do not expect to receive claimed state funds this year.
Other Revenue	<u>(119,700)</u>	Reduction in number of hours billed to others.
Operating Transfers In	<u>(470,498)</u>	Due to GASB 34 funds received from SDW and SDV now budgeted as reimbursements
Total Financing Sources	<u>(471,526)</u>	
Local Cost	<u>(304,493)</u>	

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: MICROGRAPHICS (SDV REC)****I. GENERAL PROGRAM STATEMENT**

The Micrographics fund was established to defray the cost of converting the county recorder's documents into an electronic storage system. The budget primarily reflects expenditures in services and supplies to upgrade and maintain systems that convert the ever-present flow of paper documents to microfilm and/or digital images. There is no staffing associated with this budget unit.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Requirements	473,181	919,822	192,239	699,054
Total Revenue	57,674	31,820	-	-
Fund Balance		888,002	192,239	699,054

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET**PROGRAM CHANGES**

None.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Auditor/Controller-Recorder - Micrographics			ACTIVITY: Finance		
FUND: Special Revenue SDV REC					
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<u>Appropriation</u>					
Services and Supplies	64,293	791,953	791,953	(250,546)	541,407
Equipment	77	-	-	-	-
Transfers	-	-	-	157,647	157,647
Total Appropriation	64,370	791,953	791,953	(92,899)	699,054
Operating Transfers Out	127,869	127,869	127,869	(127,869)	-
Total Requirements	192,239	919,822	919,822	(220,768)	699,054
<u>Revenue</u>					
Micro Fees	-	31,820	31,820	(31,820)	-
Total Revenue	-	31,820	31,820	(31,820)	-
Fund Balance	-	888,002	888,002	(188,948)	699,054

Board Approved Changes to Base Budget		
Services and Supplies	(245,571)	Reduction is due to more accurate and conservative reflection of actual expenditures.
	(4,975)	Decrease due to fund balance adjustment.
	(250,546)	
Transfers	157,647	Increased staff support cost from AAA ACR budget unit (prior year \$127,869).
Total Appropriation	(87,924)	
Operating Transfer Out	(127,869)	Reclassified to transfers.
Total Requirements	(215,793)	
Revenue	(31,820)	Reduction in interest income.
Fund Balance	(183,973)	

BUDGET UNIT: SYSTEMS DEVELOPMENT (SDW REC)

I. GENERAL PROGRAM STATEMENT

The Systems Development fund was established to support, maintain, and improve the system of recorded documents. Revenue includes fees collected pursuant to Government Code Section 27361 on legal documents. There is no staffing associated with this budget unit.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Requirements	1,775,455	12,457,832	3,615,341	13,557,790
Total Revenue	2,769,996	2,750,000	4,066,883	3,380,000
Fund Balance		9,707,832		10,177,790

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachment for detailed changes)

PROGRAM CHANGES

None.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Auditor/Controller-Recorder - Systems Development			ACTIVITY: Finance		
FUND: Special Revenue SDW REC					
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<u>Appropriation</u>					
Services and Supplies	2,505,485	10,170,703	10,170,703	(506,180)	9,664,523
Equipment	622,727	1,800,000	1,800,000	998,000	2,798,000
Transfers	144,500	-	-	685,555	685,555
Contingencies	-	-	-	242,212	242,212
Total Appropriation	3,272,712	11,970,703	11,970,703	1,419,587	13,390,290
Operating Transfer Out	342,629	487,129	487,129	(319,629)	167,500
Total Requirements	3,615,341	12,457,832	12,457,832	1,099,958	13,557,790
<u>Revenue</u>					
Micro Fees	4,066,883	2,750,000	2,750,000	630,000	3,380,000
Total Revenue	4,066,883	2,750,000	2,750,000	630,000	3,380,000
Fund Balance		9,707,832	9,707,832	469,958	10,177,790

AUDITOR/CONTROLLER-RECORDER

Board Approved Changes to Base Budget

Services and Supplies	(308,680)	Reduction is due to more accurate and conservative reflection of actual expenditures.
	(167,500)	Moved to Operating Transfer Out for CIP Request.
	(30,000)	Decreased to fund air conditioning network.
	<u>(506,180)</u>	
Equipment	868,000	Continuing improvements to the Recorder's imaging system.
	100,000	American Power Conversion Infrastructure.
	30,000	American Power Conversion network.
	<u>998,000</u>	
Transfers	487,129	Due to GASB 34 reclassified from operating transfers out.
	120,171	Increase in amount to Library (SAP CLB) for staffing and space for County Clerk functions.
	78,255	Increase in staff support costs to AAA ACR.
	<u>685,555</u>	
Contingencies	<u>242,212</u>	Increase due to fund balance adjustment.
Total Appropriation	<u>1,419,587</u>	
Operating Trans Out	(487,129)	Due to GASB 34 funds disbursed to Auditor/Controller (AAA ACR) and County Library (SAP CLB) for staffing now budgeted as transfers.
	167,500	CIP request for 1st floor remodel.
	<u>(319,629)</u>	
Total Requirements	<u>1,099,958</u>	
Revenue		
Micro Fees	630,000	To reflect the level of recording activity.
Total Revenue	<u>630,000</u>	
Fund Balance	<u>469,958</u>	

AUDITOR/CONTROLLER-RECORDER**BUDGET UNIT: VITAL RECORDS (SDX REC)****I. GENERAL PROGRAM STATEMENT**

The Vital Records fund was established to support vital records operations, including improvement and automation of vital record systems. Revenue includes fees collected pursuant to Health and Safety Code Section 10605.3, for certified copies of vital statistic records. There is no staffing associated with this budget unit.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Requirements	48,205	529,074	165,032	524,163
Total Revenue	114,547	99,000	131,122	128,000
Fund Balance		430,074		396,163

In accordance with Section 29009 of the State Government Code, the entire unreserved fund balance must be appropriated each year. Accordingly, actual expenditures in this fund are typically less than budgeted. The amount not expended is carried over to the subsequent year's budget.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET**PROGRAM CHANGES**

None.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Auditor/Controller-Recorder - Vital Records			ACTIVITY: Finance		
FUND: Special Revenue SDX REC					
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<u>Appropriation</u>					
Services and Supplies	165,032	529,074	529,074	(172,411)	356,663
Total Appropriation	165,032	529,074	529,074	(172,411)	356,663
Operating Transfers Out	-	-	-	167,500	167,500
Total Requirements	165,032	529,074	529,074	(4,911)	524,163
<u>Revenue</u>					
Micro Fees	131,122	99,000	99,000	29,000	128,000
Total Revenue	131,122	99,000	99,000	29,000	128,000
Fund Balance		430,074	430,074	(33,911)	396,163

Board Approved Changes to Base Budget		
Services and Supplies	(2,955)	Reduction is due to more accurate and conservative reflection of actual expenditures.
	(167,500)	Move to Operating Transfer for CIP Request.
	(1,956)	Decrease due to fund balance adjustment.
Total Appropriation	(172,411)	
Operating Transfer Out	167,500	CIP Request for 1st floor remodel.
Total Requirements	(4,911)	
Micro Fees	29,000	Increase is due to slight increase in requests for certified copies of vital statistic records.
Revenue	29,000	
Fund Balance	(33,911)	

BUDGET UNIT: RECORDS MANAGEMENT (IRM ACR)**I. GENERAL PROGRAM STATEMENT**

Records Management is responsible for storage of vital documents and records destruction. This division relocates inactive files from County departments into a central storage facility, where the files are maintained and made accessible to user departments upon request. The division also identifies records eligible for destruction based on schedules established by the owning agency.

The Records Management budget unit is an Internal Service Fund (ISF). As an ISF any unrestricted net assets available at the end of a fiscal year are carried over to the next fiscal year and are used as working capital and for replacement of fixed assets. Any excess or shortage is incorporated into the rates structure.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Operating Expense	98,445	132,356	220,275	133,772
Total Revenue	123,699	132,356	118,331	133,865
Revenue Over/(Under) Expense	25,254	-	(101,944)	93
Budgeted Staffing		2.0		2.0
Fixed Assets	-	-	-	-
Unrestricted Net Assets Available at Year End	108,141		46,157	
<u>Workload Indicators</u>				
Shredding/Reams	47,137	46,000	37,419	26,700
Storage Cubic Feet	36,000	36,000	32,531	33,010

The increase in operating expenses is primarily due to the Board approved consulting contract on December 17, 2002, for a not to exceed cost of \$99,500 for Records Management improvements.

Decrease in revenue is due to Shredder becoming inoperable and therefore the service was outsourced.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)**STAFFING CHANGES**

None.

PROGRAM CHANGES

On March 4, 2003, the Board of Supervisors approved rate increase for storage of \$.08 per cubic foot per month for a total of \$.29 per cubic foot per month and a decrease for shredding of \$1.60 per box for a total of \$6.33 per box per month, to be effective July 1, 2003.

AUDITOR/CONTROLLER-RECORDER

GROUP: Fiscal
DEPARTMENT: Auditor/Controller-Recorder
FUND: Internal Services IRM ACR

FUNCTION: General
ACTIVITY: Records Mgmt

	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
Appropriation					
Salaries and Benefits	45,491	76,949	84,002	18,446	102,448
Services and Supplies	174,784	55,407	55,407	26,049	81,456
Transfers	-	-	347	-	347
Total Exp. Authority	220,275	132,356	139,756	44,495	184,251
Reimbursements	-	-	-	(50,479)	(50,479)
Total Operating Expense	220,275	132,356	139,756	(5,984)	133,772
Revenue					
State Aid	(147)				
Current Services	118,478	132,356	132,356	1,509	133,865
Total Revenue	118,331	132,356	132,356	1,509	133,865
Rev Over/(Under) Exp	(101,944)	-	(7,400)	7,493	93
Budgeted Staffing		2.0	2.0	-	2.0

Total Changes Included in Board Approved Base Budget

Salaries and Benefits	2,376	MOU.
	4,220	Retirement.
	457	Risk Management Workers, Comp.
	<u>7,053</u>	
Services and Supplies	<u>347</u>	Incremental Change in EHAP.
Total Operating Expense	7,400	
Total Revenue Change	-	
Total Revenue Over/(Under) Exp	7,400	
Total 2002-03 Operating Expense	132,356	
Total 2002-03 Revenue	132,356	
Total 2002-03 Rev Over/(Under) Exp	-	
Total Base Budget Operating Exp	139,756	
Total Base Budget Revenue	132,356	
Total Base Rev Over/(Under) Exp	(7,400)	

Board Approved Changes to Base Budget

Salaries and Benenfits	<u>18,446</u>	Cost of .25 budgeted staff - Record Management Supervisor.
Services and Supplies	<u>26,440</u>	Increase COWCAP , decrease professional services and increase general office expense.
	<u>(391)</u>	GASB 34 Accounting Change (EHAP).
	<u>26,049</u>	
Reimbursements	<u>(50,479)</u>	Reimbursement to IRM for recording services.
Total Operating Expense	<u>(5,984)</u>	
Revenue		
Current Services	<u>1,900</u>	Estimated increase in storage revenue.
	<u>(391)</u>	GASB 34 Accounting Change (EHAP).
	<u>1,509</u>	
Total Revenue	<u>1,509</u>	
Total Base Year Rev Over/(Under) Exp	<u>7,493</u>	

OVERVIEW OF BUDGET

DEPARTMENT: TREASURER-TAX COLLECTOR
TREASURER-TAX COLLECTOR: RICHARD LARSEN

2003-04				
	<u>Appropriations</u>	<u>Revenue</u>	<u>Local Cost</u>	<u>Staffing</u>
Treasurer-Tax Collector	6,827,614	5,157,548	1,670,066	66.5
Central Collections	7,932,320	7,932,320	-	93.5
TOTAL	14,759,934	13,089,868	1,670,066	160.0

BUDGET UNIT: TREASURER-TAX COLLECTOR (AAA TTX)

I. GENERAL PROGRAM STATEMENT

The Treasurer-Tax Collector has two distinct functions: the collection of property taxes and the treasury function. The tax collection function involves the collection and accounting of property taxes for all taxing entities in the county. This currently amounts to more than \$1.0 billion in property taxes, plus county licenses and other fees. The Treasurer is also responsible for the investment of the county investment pool, which includes county funds and all school districts within the county, as well as providing banking services for these agencies. The Treasurer currently manages assets of over \$2.0 billion.

II. BUDGET & WORKLOAD HISTORY

	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>
Total Requirements	6,574,194	6,273,423	6,473,242	6,827,614
Total Revenue	4,075,854	4,160,138	4,812,657	5,157,548
Local Cost	2,498,340	2,113,285	1,660,585	1,670,066
Budgeted Staffing		66.5		66.5
<u>Workload Indicators</u>				
Tax bills sent Out:				
Annual Secured	701,205	705,000	704,219	711,000
Annual Unsecured	41,770	42,000	42,903	41,000
Supplementals	89,013	62,000	92,003	64,000
Total	831,988	809,000	839,125	816,000
Tax charges (in millions):				
Annual Secured	1,027	1,070	1,113	1,221
Annual Unsecured	69	70	73	77
Supplementals	50	33	54	34
Total	1,146	1,173	1,240	1,332
Phone Calls (Interactive Voice Response System)*	267,000	289,000	318,688	300,000
Tax Sale Parcels Sold*	1,165	1,600	3,378	4,700
Checks Deposited*	2,225,949	Not Available	2,399,275	2,410,000
Warrants Processed*	2,297,246	Not Available	2,275,821	2,367,000
Assets Managed (in thousands) (as of Dec. 31)*	2,170,907	Not Available	2,233,072	2,250,000

*First time included in budget book.

Actual costs for 2002-03 are over budget by \$199,819. Costs for title search, auction and advertising costs related to two tax sales exceeded the 2002-03 budget due to efforts to accelerate the number of properties offered at tax sales. These costs were offset by increased revenue (see below).

The majority of the actual 2002-03 revenue increases over budget are due to the increase in tax sale revenues (\$693,000), increased assessment and tax collection fees (\$80,000) and increased collection fees from unsecured delinquent parcels (\$52,000). The Treasurer-Tax Collector originally budgeted to sell approximately 1,600 properties at tax sales but actually sold approximately 3,400 properties. These estimated revenue increases over budget are partially offset by an expected decrease in administrative charges to the Treasury Pool resulting from an analysis of its costs.

TREASURER-TAX COLLECTOR

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

None.

PROGRAM CHANGES

An increased interest in real estate ownership by the public, as a result of the decline in the stock market along with historical low interest rates, has caused the number of properties sold at tax sales to skyrocket. In addition, being able to purchase properties using the Internet (one sale in 2002-03 and two planned in 2003-04) has increased participation at tax sales. Based on the success of tax sales in 2002-03, the County Treasurer-Tax Collector intends to continue to aggressively return tax-defaulted properties to the tax roll through the tax sales in 2003-04. The department plans to auction approximately 5,500 properties in 2003-04. The increased emphasis on tax sales will result in an increase to the department's services and supplies expenses (all of which are reimbursable through tax sale fees). Specifically, title search and auction/advertising costs are expected to be approximately \$386,000 higher than the 2002-03 budget and tax sale postage and other costs are expected to be approximately \$46,000 higher than the 2002-03 budget.

GROUP: Fiscal			FUNCTION: General		
DEPARTMENT: Treasurer-Tax Collector			ACTIVITY: Finance		
FUND: General AAA TTX					
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
<u>Appropriation</u>					
Salaries and Benefits	3,238,522	3,486,873	3,756,700	56,412	3,813,112
Services and Supplies	2,767,341	2,319,171	2,290,967	600,219	2,891,186
Central Computer	609,159	609,159	659,670	-	659,670
Transfers	-	-	-	116,529	116,529
Total Exp. Authority	6,615,022	6,415,203	6,707,337	773,160	7,480,497
Reimbursements	(341,780)	(341,780)	(675,554)	22,671	(652,883)
Total Appropriation	6,273,242	6,073,423	6,031,783	795,831	6,827,614
Operating Transfer Out	200,000	200,000	200,000	(200,000)	-
Total Requirement	6,473,242	6,273,423	6,231,783	595,831	6,827,614
<u>Revenue</u>					
Licenses and Permits	750	1,000	1,000	-	1,000
Taxes	248,120	245,000	245,000	12,000	257,000
Current Services	2,642,421	1,817,138	2,240,717	933,871	3,174,588
State, Fed or Gov't Aid	273	22,000	-	-	-
Other Revenue	1,921,093	2,075,000	2,075,000	(350,040)	1,724,960
Total Revenue	4,812,657	4,160,138	4,561,717	595,831	5,157,548
Local Cost	1,660,585	2,113,285	1,670,066	-	1,670,066
Budgeted Staffing		66.5	66.5		66.5

TREASURER-TAX COLLECTOR

Total Changes Included in Board Approved Base Budget		
Salaries and Benefits	94,878	MOU.
	170,655	Retirement.
	4,294	Risk Management Workers' Comp.
	<u>269,827</u>	
Services and Supplies	(6,204)	Risk Management Liabilities.
	(22,000)	Loss of SB90 revenue.
	<u>(28,204)</u>	
Central Computer	<u>50,511</u>	
Reimbursements	(333,516)	30% Cost Reduction Plan.
	(258)	Incremental Change in EHAP.
	<u>(333,774)</u>	
Revenue		
Current Services	339,048	30% Cost Reduction Plan.
	84,531	4% Spend Down Plan.
	<u>423,579</u>	
State, Fed or Gov't Aid	<u>(22,000)</u>	Loss of SB90 revenue.
Total Requirement Change	(41,640)	
Total Revenue Change	401,579	
Total Local Cost Change	(443,219)	
Total 2002-03 Requirement	6,273,423	
Total 2002-03 Revenue	4,160,138	
Total 2002-03 Local Cost	2,113,285	
Total Base Budget Requirement	6,231,783	
Total Base Budget Revenue	4,561,717	
Total Base Budget Local Cost	1,670,066	

The Treasurer-Tax Collector expects to meet its 30% cost reductions plan through increased cost reimbursements from tax sale revenues and reimbursements from Central Collections.

Board Approved Changes to Base Budget		
Salaries and Benefits	<u>56,412</u>	Increase in salary and benefits for budgeted step increases and paid vacation and administrative leave.
Services and Supplies	443,787	Increases in costs related to tax sales (title search, auction, advertising, postage and other costs).
	138,000	Increases in system development and distributed DP equipment charges.
	5,219	Net increase in all other costs.
	(11,787)	GASB 34 Accounting Change EHAP.
	25,000	Increased for Board Approved fees during budget hearings
	<u>600,219</u>	
Transfers	105,000	Bank reconciliation fees paid to Auditor/Controller (\$105,000) and other employee programs.
	(258)	Correction of previous accounting error.
	11,787	GASB 34 Accounting Change EHAP.
	<u>116,529</u>	
Reimbursement	258	Correction of previous accounting error.
	22,413	Adjustment for administration cost.
	<u>22,671</u>	
Operating Transfers Out	<u>(200,000)</u>	Decrease for expenses related to a remodel of the County Treasurer's Offices in 2002-03.
Total Requirement	<u>595,831</u>	
Revenue		
Taxes	<u>12,000</u>	Increase in penalties on taxes.
Current Services	<u>933,871</u>	Increase in the tax sale revenues, assessment and tax collection fees and unsecured tax collection fees.
Other Revenue	(365,040)	Decrease in administrative charges to Treasury Pool related to remodel of the County Treasurer's Offices in 2002-03 and analysis of data processing charges.
	15,000	Other increases.
	<u>(350,040)</u>	
Total Revenue	<u>595,831</u>	
Local Cost	<u>-</u>	

TREASURER-TAX COLLECTOR

BUDGET UNIT: CENTRAL COLLECTIONS (AAA TCC)

I. GENERAL PROGRAM STATEMENT

Central Collections is a division of the Treasurer-Tax Collector. The division's purpose is to centrally coordinate the county's collection functions by providing a collection service for the county, as well as to provide accounting and collections of court ordered payments. Total collections by the division are estimated at \$31.0 million for 2003-04. The majority of these collections are from court-ordered fines and the Arrowhead Regional Medical Center's delinquent accounts receivable.

II. BUDGET & WORKLOAD HISTORY

	<u>Actual 2001-02</u>	<u>Budget 2002-03</u>	<u>Actual 2002-03</u>	<u>Budget 2003-04</u>
Total Appropriation	5,175,474	6,894,549	5,786,056	7,932,320
Total Revenue	6,711,371	6,894,549	6,968,201	7,932,320
Local Cost	(1,535,897)	-	(1,182,145)	-
Budgeted Staffing		93.9		93.5
<u>Workload Indicators</u>				
Total collections (\$)	30,004,855	26,000,000	30,693,954	31,000,000
Open accounts	270,826	Not Available	351,832	350,000
Assigned accounts	174,716	Not Available	204,449	192,000

Actual costs for 2002-03 reflect a savings in salaries and benefits due to open positions during the year and a savings in services and supplies due to decreased professional services expenses.

Revenues exceeded budget due mainly to increased Court collection fees.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted Staffing decreased by a net 0.4 positions and is funded with existing resources. Staffing changes include the following:

- (1) Increase 1.0 new Programmer Analyst III position to support the increased workload and general programming updates and modifications and specific programming projects such as the HIPAA, AB3000 and SB1732 implementations.
- (2) Increases of 3.1 positions (1.1 Collections Officers, 1.0 Fiscal Clerk II and 1.0 Public Information Clerk) filled during the year due to increased workload.
- (3) Decreases of 3.5 positions (1.0 Supervising Accountant II, 2.0 Public Service Employees (PSEs) and 0.5 Supervising Fiscal Clerk I) that are no longer needed as a result of organizational changes in the Accounting Section.
- (4) Decrease 1.0 vacant budgeted Supervising Accounting Technician position that was not in recruitment per Board direction during budget adoption.

PROGRAM CHANGES

As a result of collections increasing to an expected \$31.0 million for 2003-04, the department's services and supplies expenses will also increase. Specifically, County Counsel expenses are expected to be \$51,000 higher than the 2002-03 budget, other professional services (Columbia Ultimate Business Systems) are expected to be \$29,000 higher than the 2002-03 budget, and non-inventoriable equipment is expected to be \$46,000 higher than the 2002-03 budget.

TREASURER-TAX COLLECTOR

GROUP: Fiscal
DEPARTMENT: Treasurer-Tax Collector - Central Collections
FUND: General AAA TCC

FUNCTION: General
ACTIVITY: Finance

	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
Appropriation					
Salaries and Benefits	3,658,257	4,429,885	4,726,898	167,548	4,894,446
Services and Supplies	1,724,522	2,061,387	2,066,346	131,663	2,198,009
Central Computer	61,497	61,497	48,290	-	48,290
Equipment	-	-	-	100,000	100,000
Transfers	341,780	341,780	340,565	351,010	691,575
Total Appropriation	5,786,056	6,894,549	7,182,099	750,221	7,932,320
Revenue					
Fines & Forfeitures	55,087	107,977	107,977	(57,006)	50,971
Current Services	6,693,555	6,525,072	6,812,622	772,585	7,585,207
State, Fed or Gov't Aid	97,867	100,000	100,000	13,156	113,156
Other Revenue	121,692	161,500	161,500	21,486	182,986
Total Revenue	6,968,201	6,894,549	7,182,099	750,221	7,932,320
Local Cost	(1,182,145)	-	-	-	-
Budgeted Staffing		93.9	93.9	(0.4)	93.5

Total Changes in Board Approved Base Budget		
Salaries and Benefits	106,371	MOU.
	185,877	Retirement.
	4,765	Risk Management Workers' Comp.
	297,013	
Services and Supplies	4,959	Risk Management Liabilities.
Central Computer	(13,207)	
Transfers	(1,215)	Incremental Change in EHAP.
Revenue		
Current Services	287,550	Expected increase in revenues due to increase in collections.
Total Appropriation Change	287,550	
Total Revenue Change	287,550	
Total Local Cost Change	-	
Total 2002-03 Appropriation	6,894,549	
Total 2002-03 Revenue	6,894,549	
Total 2002-03 Local Cost	-	
Total Base Budget Appropriation	7,182,099	
Total Base Budget Revenue	7,182,099	
Total Base Budget Local Cost	-	

TREASURER-TAX COLLECTOR

Board Approved Changes to Base Budget

Salaries and Benefits	221,484	Increase in salaries and benefits for a net 0.6 budgeted staffing increase which includes the conversion of 2.0 PSEs and step increases for existing positions.
	(53,936)	Deletion of 1.0 vacant budgeted Supervising Accounting Technician position during budget hearings.
	<u>167,548</u>	
Services and Supplies	149,157	Increase in costs related to County Counsel expenses, professional services, noninventoriable equipment and general office expenses.
	(17,494)	GASB 34 Accounting Change (EHAP).
	<u>131,663</u>	
Equipment	<u>100,000</u>	Increase to computer hardware.
Transfers	333,516	Increase in reimbursements for salaries and benefits and services and supplies costs provided by the Treasurer-Tax Collector.
	17,494	GASB 34 Accounting Change (EHAP).
	<u>351,010</u>	
Total Appropriation	<u>750,221</u>	
Revenue		
Fines & Forfeitures	<u>(57,006)</u>	Decrease in vehicle code fines.
Current Services	826,521	Increase in accounting fees for services performed for various agencies, for reimbursements for ARMC collection costs, and for fees for traffic fine collections.
	(53,936)	Loss of revenue due to the deletion of 1.0 vacant budgeted Supervising Accountant position during budget hearings.
	<u>772,585</u>	
State, Fed or Gov't Aid	<u>13,156</u>	Increase in revenues from the 10% state incentive on restitution collections.
Other Revenue	<u>21,486</u>	Increase in other revenues for NSF checks.
Total Revenue	<u>750,221</u>	
Local Cost	<u>-</u>	